

ID: CCA-123122-09

Number: **200910031**

Office:

Release Date: 3/6/2009

UILC: 7121.00-00

From:

Sent: Friday, January 23, 2009 12:27 PM

To:

Cc:

Subject: FW: PFA timeline

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From:

Sent: Friday, January 23, 2009 11:29 AM

To:

Subject: RE: PFA timeline

I checked Rev Proc 2007-17. It doesn't list a specific time that the PFA has to be processed in. Under Section 6, entitled "Processing a Request for a PFA," it says that an orientation meeting must be held after the request for a PFA is accepted. Then it provides that "[i]mmediately after the orientation meeting, the taxpayer and the Service should meet to formulate a plan and timeline that will result in a thorough development of the facts and a successful resolution of the issues before any associated returns are due." IRM 4.30.1 contains a "suggested time line," which lists 120 days to "develop issue/complete PFA closing agreement."

It also says that the total time from receipt of the PFA request to the executed PFA closing agreement is approximately 35 weeks.

Thanks,